

NORTH DAKOTA SALES AND USE TAX STATISTICAL REPORT

FOURTH QUARTER 2002

Covering Sales Occurring in
October, November and December
and
Tax Collections Received in
October, November and December

		Percent Change in Taxable Sales & Purchases From the Same Quarter in the Prior Year		
	<u>Sales Quarter</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>
First Quarter:	January, February, March	+1.7%	+5.0%	-1.4%
Second Quarter:	April, May, June	+1.2%	+2.6%	+1.7%
Third Quarter:	July, August, September	-3.4%	+3.3%	-3.6%
Fourth Quarter:	October, November, December	-2.2%	+6.8%	-3.2%

OFFICE OF STATE TAX COMMISSIONER

RICK CLAYBURGH
TAX COMMISSIONER

This report can be accessed at:
<http://www.ndtaxdepartment.com/forms/sales.html>

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INTRODUCTION

REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during the fourth quarter of 2002 and sales and use tax collections received during the fourth quarter of 2002.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the fourth quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the third quarter of 2002 and collections paid with monthly returns on taxable sales and taxable purchases made in August, September, October and November 2002. (Additional payments on November taxable sales and purchases will have been received after December, and will be reported as collections in the first quarter of 2003.)

COMPARISONS

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note: *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

DEFINITION OF TERMS

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<u>SIC CODES</u>	<u>BUSINESS ACTIVITY</u>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

VISIT OUR WEBPAGE. Get all the latest news from the Office of State Tax Commissioner by visiting our website: www.ndtaxdepartment.com. Press releases and statistical reports are available in our website News Center. Lots of other forms, publications and information can be found on the Tax Department's homepage as well. Be sure to check it out.

TABLE 1

**Taxable Sales and Purchases
By County, Fourth Quarter 2002**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,247,225	\$108,431	\$3,355,656
Barnes	14,267,600	583,258	14,850,858
Benson	1,854,312	54,456	1,908,768
Billings	687,997	69,422	757,419
Bottineau	9,139,284	161,246	9,300,530
Bowman	5,148,229	381,209	5,529,438
Burke	1,782,681	55,762	1,838,443
Burleigh	233,880,144	10,548,901	244,429,045
Cass	464,473,365	39,097,390	503,570,755
Cavalier	5,685,495	44,963	5,730,458
Dickey	5,663,646	255,254	5,918,900
Divide	2,069,936	8,756	2,078,692
Dunn	1,754,602	114,064	1,868,666
Eddy	1,744,096	55,580	1,799,676
Emmons	3,490,558	34,819	3,525,377
Foster	6,199,299	421,644	6,620,943
Golden Valley	2,184,628	53,736	2,238,364
Grand Forks	205,355,180	11,345,384	216,700,564
Grant	1,905,504	147,875	2,053,379
Griggs	2,722,996	53,636	2,776,632
Hettinger	1,907,484	113,232	2,020,716
Kidder	2,605,752	218,975	2,824,727
LaMoure	5,006,769	151,071	5,157,840
Logan	2,031,582	14,935	2,046,517
McHenry	3,040,202	422,053	3,462,255
McIntosh	3,619,111	104,804	3,723,915
McKenzie	4,594,603	394,105	4,988,708
McLean	6,584,204	363,866	6,948,070
Mercer	8,772,018	177,851	8,949,869
Morton	35,155,231	3,168,682	38,323,913
Mountrail	3,758,226	111,692	3,869,918
Nelson	2,189,696	43,481	2,233,177
Oliver	660,340	4,828	665,168
Pembina	8,914,291	1,593,194	10,507,485
Pierce	6,355,494	427,285	6,782,779
Ramsey	29,519,501	365,309	29,884,810
Ransom	10,328,446	614,454	10,942,900
Renville	2,149,118	37,743	2,186,861
Richland	20,410,104	5,535,335	25,945,439
Rolette	5,663,360	60,422	5,723,782
Sargent	5,382,636	84,535	5,467,171
Sheridan	547,777	90,765	638,542
Sioux	90,062	490	90,552
Slope	143,506	35,618	179,124
Stark	57,821,194	3,256,310	61,077,504
Steele	1,382,384	120,482	1,502,866
Stutsman	40,387,491	2,400,321	42,787,812
Towner	2,074,607	194,331	2,268,938
Traill	7,877,887	184,746	8,062,633
Walsh	15,428,361	600,323	16,028,684
Ward	147,324,552	5,676,096	153,000,648
Wells	5,390,091	152,749	5,542,840
Williams	47,859,704	1,564,792	49,424,496
Subtotal In-State	\$1,468,232,561	\$91,880,661	\$1,560,113,222
Consolidated	64,491,523	30,186,908	94,678,431
Out-Of-State	<u>194,972,748</u>	<u>29,365,454</u>	<u>224,338,202</u>
Grand Total	\$1,727,696,832	\$151,433,023	\$1,879,129,855

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Fourth Quarters 2001 and 2002**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER 2001	FOURTH QUARTER 2002	PERCENT CHANGE	FOURTH QUARTER 2001	FOURTH QUARTER 2002	PERCENT CHANGE
Adams	\$3,305,301	\$3,247,225	-1.76%	\$3,394,239	\$3,355,656	-1.14%
Barnes	15,155,213	14,267,600	-5.86%	15,696,330	14,850,858	-5.39%
Benson	2,147,453	1,854,312	-13.65%	2,166,183	1,908,768	-11.88%
Billings	806,855	687,997	-14.73%	863,104	757,419	-12.24%
Bottineau	9,324,798	9,139,284	-1.99%	9,444,294	9,300,530	-1.52%
Bowman	5,370,914	5,148,229	-4.15%	5,672,613	5,529,438	-2.52%
Burke	1,656,963	1,782,681	7.59%	1,729,848	1,838,443	6.28%
Burleigh	235,250,876	233,880,144	-0.58%	248,876,198	244,429,045	-1.79%
Cass	459,723,347	464,473,365	1.03%	500,651,855	503,570,755	0.58%
Cavalier	5,828,641	5,685,495	-2.46%	5,873,853	5,730,458	-2.44%
Dickey	6,578,564	5,663,646	-13.91%	6,705,241	5,918,900	-11.73%
Divide	2,099,638	2,069,936	-1.41%	2,786,911	2,078,692	-25.41%
Dunn	2,850,161	1,754,602	-38.44%	3,042,877	1,868,666	-38.59%
Eddy	2,001,972	1,744,096	-12.88%	2,012,892	1,799,676	-10.59%
Emmons	4,315,502	3,490,558	-19.12%	4,356,453	3,525,377	-19.08%
Foster	7,132,544	6,199,299	-13.08%	7,452,261	6,620,943	-11.16%
Golden Valley	5,350,651	2,184,628	-59.17%	5,401,339	2,238,364	-58.56%
Grand Forks	201,574,247	205,355,180	1.88%	212,889,271	216,700,564	1.79%
Grant	3,010,622	1,905,504	-36.71%	3,322,530	2,053,379	-38.20%
Griggs	2,874,700	2,722,996	-5.28%	3,021,324	2,776,632	-8.10%
Hettinger	2,261,862	1,907,484	-15.67%	2,514,008	2,020,716	-19.62%
Kidder	2,722,269	2,605,752	-4.28%	2,750,406	2,824,727	2.70%
LaMoure	7,576,917	5,006,769	-33.92%	7,690,615	5,157,840	-32.93%
Logan	2,601,565	2,031,582	-21.91%	2,623,502	2,046,517	-21.99%
McHenry	4,515,815	3,040,202	-32.68%	4,881,806	3,462,255	-29.08%
McIntosh	5,271,089	3,619,111	-31.34%	5,313,705	3,723,915	-29.92%
McKenzie	5,099,155	4,594,603	-9.89%	5,375,049	4,988,708	-7.19%
McLean	7,686,778	6,584,204	-14.34%	8,064,533	6,948,070	-13.84%
Mercer	9,774,291	8,772,018	-10.25%	10,093,525	8,949,869	-11.33%
Morton	36,037,822	35,155,231	-2.45%	37,753,458	38,323,913	1.51%
Mountrail	4,604,809	3,758,226	-18.38%	4,665,573	3,869,918	-17.05%
Nelson	3,286,560	2,189,696	-33.37%	3,341,084	2,233,177	-33.16%
Oliver	712,213	660,340	-7.28%	735,297	665,168	-9.54%
Pembina	9,799,351	8,914,291	-9.03%	11,301,648	10,507,485	-7.03%
Pierce	8,159,745	6,355,494	-22.11%	8,580,658	6,782,779	-20.95%
Ramsey	30,954,571	29,519,501	-4.64%	31,415,200	29,884,810	-4.87%
Ransom	11,465,229	10,328,446	-9.92%	12,077,207	10,942,900	-9.39%
Renville	2,766,192	2,149,118	-22.31%	2,832,408	2,186,861	-22.79%
Richland	21,966,520	20,410,104	-7.09%	27,260,443	25,945,439	-4.82%
Rolette	6,162,013	5,663,360	-8.09%	6,242,716	5,723,782	-8.31%
Sargent	6,240,715	5,382,636	-13.75%	6,326,975	5,467,171	-13.59%
Sheridan	551,468	547,777	-0.67%	782,647	638,542	-18.41%
Sioux	64,330	90,062	40.00%	64,984	90,552	39.35%
Slope	142,507	143,506	0.70%	188,404	179,124	-4.93%
Stark	58,834,082	57,821,194	-1.72%	61,577,014	61,077,504	-0.81%
Steele	1,509,185	1,382,384	-8.40%	1,707,603	1,502,866	-11.99%
Stutsman	44,581,204	40,387,491	-9.41%	46,992,640	42,787,812	-8.95%
Towner	2,153,223	2,074,607	-3.65%	2,402,021	2,268,938	-5.54%
Traill	12,266,165	7,877,887	-35.78%	12,431,199	8,062,633	-35.14%
Walsh	17,751,988	15,428,361	-13.09%	18,299,403	16,028,684	-12.41%
Ward	148,918,889	147,324,552	-1.07%	154,585,918	153,000,648	-1.03%
Wells	6,773,650	5,390,091	-20.43%	6,971,170	5,542,840	-20.49%
Williams	53,260,841	47,859,704	-10.14%	56,179,312	49,424,496	-12.02%
Subtotal In-State	\$1,512,831,975	\$1,468,232,561	-2.95%	\$1,609,381,747	\$1,560,113,222	-3.06%
Consolidated and Out-Of-State	253,962,381	259,464,271	2.17%	332,324,022	319,016,633	-4.00%
Grand Total	\$1,766,794,356	\$1,727,696,832	-2.21%	\$1,941,705,769	\$1,879,129,855	-3.22%

TABLE 3

**Sales and Use Tax Collections
By County, Fourth Quarter 2002**

COUNTIES	TOTAL FOURTH QUARTER 2002 COLLECTIONS
Adams	\$172,178.06 *
Barnes	883,819.82 *
Benson	106,888.46
Billings	208,811.81 *
Bottineau	599,188.89 *
Bowman	292,413.43 *
Burke	89,686.94 *
Burleigh	13,496,369.22 *
Cass	30,229,016.38 *
Cavalier	322,862.58 *
Dickey	346,357.53 *
Divide	109,954.93 *
Dunn	102,007.44 *
Eddy	103,328.18 *
Emmons	193,396.29 *
Foster	375,413.73 *
Golden Valley	115,455.06 *
Grand Forks	12,586,184.79 *
Grant	99,099.77 *
Griggs	165,724.32 *
Hettinger	97,515.56 *
Kidder	154,215.27
LaMoure	274,340.61 *
Logan	90,152.62 *
McHenry	200,282.25 *
McIntosh	193,386.21 *
McKenzie	284,512.33 *
McLean	465,298.71 *
Mercer	518,590.55 *
Morton	2,129,383.19 *
Mountrail	262,882.57 *
Nelson	133,904.61
Oliver	25,390.36
Pembina	671,988.06 *
Pierce	434,231.91 *
Ramsey	1,775,942.00 *
Ransom	506,757.80 *
Renville	131,870.94 *
Richland	1,516,339.49 *
Rolette	347,626.22 *
Sargent	315,410.73 *
Sheridan	30,125.77 *
Sioux	5,492.94
Slope	8,828.26
Stark	3,549,831.83 *
Steele	88,744.18 *
Stutsman	2,731,535.20 *
Towner	116,446.12 *
Traill	437,756.42 *
Walsh	985,521.66 *
Ward	9,666,125.03 *
Wells	311,482.05 *
Williams	2,694,958.74 *
TOTAL COLLECTIONS	
Subtotal In-State	\$91,755,027.82
Consolidated	3,434,185.81
Out-Of-State	11,121,056.74
Total In- and Out-Of-State	\$106,310,270.37
Adjustments and Accounts Receivable	2,562,988.74
Grand Total In- and Out-Of-State	\$108,873,259.11
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Fourth Quarter 2002**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,106,950	\$79,541	\$1,186,491
Beach	1,116	2,000,841	53,160	2,054,001
Beulah	3,152	5,601,934	114,757	5,716,691
Bismarck	55,532	233,064,194	10,329,778	243,393,972
Bottineau	2,336	6,906,185	83,038	6,989,223
Bowman	1,600	4,613,223	361,212	4,974,435
Cando	1,342	1,605,888	180,697	1,786,585
Carrington	2,268	6,020,175	419,815	6,439,990
Casselton	1,855	2,619,678	154,134	2,773,812
Cavalier	1,537	4,274,875	901,107	5,175,982
Cooperstown	1,053	2,090,068	50,696	2,140,764
Crosby	1,089	1,705,105	2,845	1,707,950
Devils Lake	7,222	28,981,107	363,579	29,344,686
Dickinson	16,010	55,214,536	2,683,683	57,898,219
Ellendale	1,559	1,590,987	133,979	1,724,966
Fargo	90,599	415,349,404	35,782,190	451,131,594
Garrison	1,318	2,017,161	129,742	2,146,903
Grafton	4,516	10,788,347	435,379	11,223,726
Grand Forks	49,321	199,633,615	11,092,820	210,726,435
Harvey	1,989	3,971,266	121,064	4,092,330
Hazen	2,457	2,750,584	60,926	2,811,510
Hettinger	1,307	3,093,163	99,515	3,192,678
Hillsboro	1,563	2,176,036	101,235	2,277,271
Jamestown	15,527	39,374,969	2,080,884	41,455,853
Kenmare	1,081	2,632,895	201,528	2,834,423
Langdon	2,101	4,825,669	38,509	4,864,178
Larimore	1,433	1,191,894	14,856	1,206,750
Lincoln	1,730	254,454	42,886	297,340
Linton	1,321	1,849,974	18,945	1,868,919
Lisbon	2,292	9,274,882	49,813	9,324,695
Mandan	16,718	31,749,194	3,040,586	34,789,780
Mayville	1,953	3,288,372	8,334	3,296,706
Minot	36,567	142,600,708	5,343,839	147,944,547
New Rockford	1,463	1,441,794	51,427	1,493,221
New Town	1,367	747,136	92,866	840,002
Northwood	959	2,729,643	57,548	2,787,191
Oakes	1,979	3,584,887	114,342	3,699,229
Park River	1,535	2,024,855	28,218	2,053,073
Rolla	1,417	3,854,840	23,396	3,878,236
Rugby	2,939	6,263,938	427,080	6,691,018
Stanley	1,279	2,106,577	13,707	2,120,284
Tioga	1,125	3,648,557	200,753	3,849,310
Valley City	6,826	12,685,972	533,821	13,219,793
Wahpeton	8,586	15,846,550	5,020,246	20,866,796
Walhalla	1,057	1,195,619	450,739	1,646,358
Washburn	1,389	2,477,655	49,225	2,526,880
Watford City	1,435	4,177,531	360,566	4,538,097
West Fargo	14,940	39,992,613	2,719,394	42,712,007
Williston	12,512	43,118,834	1,297,171	44,416,005
Wishek	1,122	2,379,991	23,807	2,403,798
Subtotal 50 Cities	394,276	\$1,382,495,325	\$86,039,378	\$1,468,534,703
Remaining City Data	247,924	85,737,236	5,841,283	91,578,519
Total In-State	642,200	\$1,468,232,561	\$91,880,661	\$1,560,113,222
Consolidated		64,491,523	30,186,908	94,678,431
Out-Of-State		194,972,748	29,365,454	224,338,202
Grand Total In- and Out-Of-State		\$1,727,696,832	\$151,433,023	\$1,879,129,855

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Fourth Quarters 2001 and 2002**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	FOURTH QUARTER 2001	FOURTH QUARTER 2002	PERCENT CHANGE	FOURTH QUARTER 2001	FOURTH QUARTER 2002	PERCENT CHANGE
Ashley	\$1,626,194	\$1,106,950	-31.93%	\$1,629,930	\$1,186,491	-27.21%
Beach	5,158,297	2,000,841	-61.21%	5,193,586	2,054,001	-60.45%
Beulah	6,135,203	5,601,934	-8.69%	6,394,099	5,716,691	-10.59%
Bismarck	234,270,047	233,064,194	-0.51%	247,286,185	243,393,972	-1.57%
Bottineau	6,982,757	6,906,185	-1.10%	7,037,293	6,989,223	-0.68%
Bowman	4,675,572	4,613,223	-1.33%	4,952,666	4,974,435	0.44%
Cando	1,734,752	1,605,888	-7.43%	1,971,479	1,786,585	-9.38%
Carrington	6,955,580	6,020,175	-13.45%	7,271,431	6,439,990	-11.43%
Casselton	3,585,777	2,619,678	-26.94%	3,680,453	2,773,812	-24.63%
Cavalier	4,989,004	4,274,875	-14.31%	6,045,363	5,175,982	-14.38%
Cooperstown	2,272,498	2,090,068	-8.03%	2,415,880	2,140,764	-11.39%
Crosby	1,833,236	1,705,105	-6.99%	1,846,727	1,707,950	-7.51%
Devils Lake	30,261,843	28,981,107	-4.23%	30,715,338	29,344,686	-4.46%
Dickinson	55,527,768	55,214,536	-0.56%	58,110,317	57,898,219	-0.36%
Ellendale	2,025,312	1,590,987	-21.44%	2,096,575	1,724,966	-17.72%
Fargo	407,299,899	415,349,404	1.98%	445,434,498	451,131,594	1.28%
Garrison	2,368,144	2,017,161	-14.82%	2,709,479	2,146,903	-20.76%
Grafton	12,930,095	10,788,347	-16.56%	13,230,898	11,223,726	-15.17%
Grand Forks	194,103,349	199,633,615	2.85%	205,264,515	210,726,435	2.66%
Harvey	4,904,030	3,971,266	-19.02%	5,062,098	4,092,330	-19.16%
Hazen	3,068,716	2,750,584	-10.37%	3,120,562	2,811,510	-9.90%
Hettinger	3,139,032	3,093,163	-1.46%	3,226,508	3,192,678	-1.05%
Hillsboro	2,801,972	2,176,036	-22.34%	2,869,625	2,277,271	-20.64%
Jamestown	43,500,157	39,374,969	-9.48%	45,555,825	41,455,853	-9.00%
Kenmare	3,415,355	2,632,895	-22.91%	3,675,534	2,834,423	-22.88%
Langdon	4,940,731	4,825,669	-2.33%	4,975,128	4,864,178	-2.23%
Larimore	1,286,780	1,191,894	-7.37%	1,295,403	1,206,750	-6.84%
Lincoln	268,677	254,454	-5.29%	347,955	297,340	-14.55%
Linton	2,127,948	1,849,974	-13.06%	2,155,013	1,868,919	-13.28%
Lisbon	10,409,963	9,274,882	-10.90%	10,467,776	9,324,695	-10.92%
Mandan	32,048,755	31,749,194	-0.93%	33,673,978	34,789,780	3.31%
Mayville	3,839,585	3,288,372	-14.36%	3,849,738	3,296,706	-14.37%
Minot	143,424,905	142,600,708	-0.57%	148,595,003	147,944,547	-0.44%
New Rockford	1,686,287	1,441,794	-14.50%	1,697,197	1,493,221	-12.02%
New Town	799,786	747,136	-6.58%	829,000	840,002	1.33%
Northwood	4,232,623	2,729,643	-35.51%	4,262,976	2,787,191	-34.62%
Oakes	4,082,521	3,584,887	-12.19%	4,130,683	3,699,229	-10.45%
Park River	1,976,064	2,024,855	2.47%	2,114,691	2,053,073	-2.91%
Rolla	4,150,085	3,854,840	-7.11%	4,217,222	3,878,236	-8.04%
Rugby	8,006,438	6,263,938	-21.76%	8,427,351	6,691,018	-20.60%
Stanley	2,980,087	2,106,577	-29.31%	3,008,682	2,120,284	-29.53%
Tioga	3,705,866	3,648,557	-1.55%	4,496,429	3,849,310	-14.39%
Valley City	13,575,714	12,685,972	-6.55%	14,095,785	13,219,793	-6.21%
Wahpeton	16,536,899	15,846,550	-4.17%	21,391,868	20,866,796	-2.45%
Walhalla	1,312,727	1,195,619	-8.92%	1,522,999	1,646,358	8.10%
Washburn	3,209,393	2,477,655	-22.80%	3,228,260	2,526,880	-21.73%
Watford City	4,558,697	4,177,531	-8.36%	4,771,415	4,538,097	-4.89%
West Fargo	39,291,772	39,992,613	1.78%	41,874,056	42,712,007	2.00%
Williston	48,159,267	43,118,834	-10.47%	50,230,202	44,416,005	-11.58%
Wishek	3,423,745	2,379,991	-30.49%	3,454,330	2,403,798	-30.41%
Subtotal 50 Cities	\$1,405,599,904	\$1,382,495,325	-1.64%	\$1,495,910,004	\$1,468,534,703	-1.83%
Remaining City Data	107,232,071	85,737,236	-20.05%	113,471,743	91,578,519	-19.29%
Total In-State	\$1,512,831,975	\$1,468,232,561	-2.95%	\$1,609,381,747	\$1,560,113,222	-3.06%
Consolidated and Out-Of-State	253,962,381	259,464,271	2.17%	332,324,022	319,016,633	-4.00%
Grand Total In- and Out-Of-State	\$1,766,794,356	\$1,727,696,832	-2.21%	\$1,941,705,769	\$1,879,129,855	-3.22%

TABLE 6

**Sales and Use Tax Collections
Largest 50 Cities, Fourth Quarter 2002**

CITIES	TOTAL FOURTH QUARTER 2002 COLLECTIONS
Ashley	\$68,949.34 *
Beach	111,246.20 *
Beulah	320,500.59
Bismarck	13,441,548.48 *
Bottineau	462,261.21 *
Bowman	256,108.55 *
Cando	95,920.19 *
Carrington	364,332.29 *
Casselton	135,621.95 *
Cavalier	342,406.99 *
Cooperstown	133,023.20 *
Crosby	92,661.79 *
Devils Lake	1,741,522.53 *
Dickinson	3,356,897.52 *
Ellendale	91,565.02 *
Fargo	26,870,675.34 *
Garrison	138,109.93 *
Grafton	708,693.11 *
Grand Forks	12,260,635.64 *
Harvey	244,661.30 *
Hazen	168,650.68 *
Hettinger	163,405.15 *
Hillsboro	135,330.67 *
Jamestown	2,661,145.51 *
Kenmare	162,959.21 *
Langdon	279,850.34 *
Larimore	60,305.84 *
Lincoln	15,341.06
Linton	113,106.15 *
Lisbon	415,185.01 *
Mandan	1,957,079.57 *
Mayville	183,456.63 *
Minot	9,378,466.55 *
New Rockford	88,443.13 *
New Town	57,673.13
Northwood	160,239.83
Oakes	230,984.69 *
Park River	142,012.38 *
Rolla	236,091.67 *
Rugby	427,300.18 *
Stanley	155,795.78 *
Tioga	193,069.62 *
Valley City	821,418.40 *
Wahpeton	1,231,791.38 *
Walhalla	118,484.34 *
Washburn	171,133.71
Watford City	262,032.42 *
West Fargo	2,818,599.98 *
Williston	2,426,915.56 *
Wishek	117,869.92 *
Subtotal 50 Cities	\$86,591,479.66
Remaining City Data	5,163,548.16
Total In-State	\$91,755,027.82
Consolidated	3,434,185.81
Out-Of-State	11,121,056.74
Total In- and Out-Of-State	\$106,310,270.37
Adjustments and Accounts Receivable	2,562,988.74
Grand Total In- and Out-Of-State	\$108,873,259.11
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Fourth Quarters 2001 and 2002**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	FOURTH QUARTER 2001	FOURTH QUARTER 2002	
Mining and Oil Extraction	\$13,440,004	\$16,232,983	20.78%
Construction	58,062,007	53,511,142	-7.84%
Manufacturing	77,956,576	72,816,583	-6.59%
Transportation, Communication and Public Utilities	164,552,216	154,566,169	-6.07%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	98,601,094	42,326,856	-57.07%
Remaining Wholesale Trade	260,455,175	269,592,112	3.51%
Total Wholesale Trade	359,056,269	311,918,968	-13.13%
Retail Trade	1,058,106,622	1,066,241,049	0.77%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	184,442,816	187,201,286	1.50%
Miscellaneous	26,089,259	16,641,675	-36.21%
GRAND TOTAL	\$1,941,705,769	\$1,879,129,855	-3.22%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			